

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPLICATION NO. 44 OF 2002

The Commissioner of Income
Tax, Mumbai City-III ... Applicant.

V/s.

Rheinbraun Consulting Gmbh,
Mumbai. ... Respondent.

B.M.Chatterjee with Mrs.P.P.Bhosale
for the applicant.

H.Toor i/b. Cr.Bayley & Co. for the respondent.

CORAM : DR.S.RADHAKRISHNAN
and V.C.DAGA, JJ.

DATED : 11th June 2007.

P.C. :

. Heard learned counsel for the applicant and
learned counsel for the respondent.

2. By this application the applicant- Revenue is
seeking reference with regard to question of law for
the assessment year 1986-87. We have perused the
order dated 30th November, 1995. In para-3 of the
said order the Tribunal has observed as under:

"The learned D.R. has not been able to
furnish any material to show how the situation
in the years under consideration is different
from assessment years 1984-85 and 1982-83 and
1983-84 for which no reference applications
have been filed by the revenue."

3. The Tribunal has rightly observed that the applicant- Revenue has not sought reference with regard to assessment years 1982-83; 1983-84; and 1984-85. It is, therefore, clear that for the three aforesaid years the department seems to have accepted the case of the assessee. In the circumstances, the Tribunal has rightly rejected the application. We do not find any erroneous or illegal approach in the impugned order.

4. Application is, therefore, rejected.

(V.C.DAGA, J.)

(DR.S.RADHAKRISHNAN, J.)